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mind the authors have arranged the book so that the material is readily accessible, giving cases and holdings in the various jurisdictions, the statutes and forms required, as well as lists of the corporations whose stocks are and are not subject to the tax, and a list of the Commissioners in each state. The position of the authors as attorney for the State Comptroller for New York City, and their evident familiarity with the actual application of the statute makes the book of great value as a reference book.

BOOKS RECEIVED.

INCOME TAX LAW AND ACCOUNTING. 1918. By GODFREY N. NELSON. NEW YORK: MACMILLAN Co. 1918. pp. xxiv, 364.

INCOME TAX PROCEDURE FOR 1918. By ROBERT H. MONTGOMERY. New York: RONALD PRESS Co. 1918. pp. x, 800.

A TREATISE ON THE LAW OF PERSONAL PROPERTY. By JAMES SCHOULER. Fifth Edition. New York: MATTHEW BENDER & Co. 1918. pp. xci, 886.